

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

August 23, 2002

Re: Our File Number LR-02-104; Imposition of local sales taxes

Dear

This is in response to your inquiry concerning the imposition of local sales taxes. In your letter, you ask where the point of sale for the purpose of the charging and collecting of local sales tax is when your customer comes to your place of business, identifies the stone to be purchased, agrees to the terms of the sale, and either takes the stone with them or arranges for a third party to deliver the stone to them.

Under these circumstances, the point of sale for the imposition of municipal and county sales taxes is the location of your business. Please refer to Oklahoma Tax Commission Rule 710:65-17-1 which relates to the imposition of local sales taxes. A copy is enclosed.

This response applies only to the circumstances set out in your request of June 24, 2002. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION


Michael G. Pillow
Tax Policy Analyst

ENCLOSURE: (1)